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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 42 / MSAD 42

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	219	105	324	127	451
10	ATTENDING PUPILS (OCTOBER 2011)	219	104	323	138	461
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	219.0	104.5	323.5 (71%)	132.5 (29%)	456.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	12.9 (17:1)	6.5 (16:1)	8.8 (15:1)	=	28.2	/	33.2	=	.85	X	1482,567	=	894,729	365,453
B.	GUIDANCE	0.7 (315:1)	0.3 (315:1)	0.6 (225:1)	=	1.6	/	2.0	=	.80	X	81,946	=	46,545	19,012
C.	LIBRARIANS	0.3 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.6	/	1.0	=	.60	X	61,943	=	26,388	10,778
D.	HEALTH	0.3 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.6	/	1.0	=	.60	X	54,136	=	23,062	9,420
E.	EDUCATION TECHS	2.4 (090:1)	1.2 (090:1)	0.6 (225:1)	=	4.2	/	1.0	=	4.20	X	18,764	=	55,954	22,855
F.	LIBRARY TECHS	0.5 (450:1)	0.2 (450:1)	0.3 (450:1)	=	1.0	/	1.7	=	.59	X	33,298	=	13,949	5,697
G.	CLERICAL	1.2 (180:1)	0.6 (180:1)	0.7 (180:1)	=	2.5	/	2.7	=	.93	X	88,800	=	58,635	23,949
H.	SCHOOL ADMIN.	0.8 (275:1)	0.4 (275:1)	0.5 (284:1)	=	1.7	/	1.4	=	1.21	X	106,190	=	91,228	37,262

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		11,970	4,903
B.	Supplies and Equipment	346	478		111,931	63,335
C.	Professional Development	59	59		19,087	7,818
D.	Instructional Leadership Support	24	24		7,764	3,180
E.	Co- and Extra-Curricular Student	34	114		10,999	15,105
F.	System Administration/Support	220	220		71,170	29,150
G.	Operations & Maintenance	1,013	1,204		327,706	159,530

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	188,238	76,886
B.	Education & Library Technicians	36.00%	25,165	10,279
C.	Clerical	29.00%	17,004	6,945
D.	School Administrators	14.00%	12,772	5,217

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-122,246	-49,932
16	Adjustment for Title I Revenues	-67,307	-27,491

17	TOTALS	1824,742	799,349
18	E.P.S. RATES	5,641	6,033

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	273.0	119.0	392.0		
	OCTOBER 2009	252.0	122.0	374.0		
	APRIL 2010	251.0	123.0	374.0		
	OCTOBER 2010	263.0	103.0	366.0		
	APRIL 2011	268.0	105.0	373.0		
	OCTOBER 2011	267.0	120.0	387.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	267.5 +	0.00	X	5,641.00	= 1,508,967.50
	9-12 PUPILS	112.5 +	2.83	X	6,033.00	= 695,785.89
	ADULT EDUC. COURSES AT .1	0.0		X	6,033.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,641.00	= 705.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,033.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5056	135.2	X .15	X	5,641.00	= 114,399.48
	9-12 DISADVANTAGED @ .5056	56.9	X .15	X	6,033.00	= 51,491.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,641.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,033.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	267.5		X	43.00	= 11,502.50
	9-12 STUDENT ASSESSMENT	112.5		X	43.00	= 4,837.50
	K-8 TECHNOLOGY RESOURCES	267.5		X	98.00	= 26,215.00
	9-12 TECHNOLOGY RESOURCES	112.5		X	296.00	= 33,300.00
	K-2 PUPILS	102.0	X .10	X	5,641.00	= 57,538.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,504,742.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,429,600.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,429,600.57

STATE OF MAINE
DEPARTMENT OF EDUCATION
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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	7,000.00	X	101.10%	=	7,077.00
32	SPECIAL EDUCATION - EPS ALLOCATION					410,567.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					193,285.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					75,860.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					686,789.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,116,390.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 42 / MSAD 42				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 42 / MSAD 42				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 42 / MSAD 42				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,116,390.17

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
BLAINE	132.5	35.24%	1,098,215.90		0.00		1,098,215.90		
MARS HILL	243.5	64.76%	2,018,174.27		0.00		2,018,174.27		
TOTAL	376.0						3,116,390.17		
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BLAINE			30,800,000	7.690	236,852.00		1,098,215.90	236,852.00	24.27% 7.69M
MARS HILL			96,100,000	7.690	739,009.00		2,018,174.27	739,009.00	75.73% 7.69M
TOTAL			126,900,000		975,861.00		3,116,390.17	975,861.00	100.00% 7.69M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					3,116,390.17	975,861.00	2,140,529.17	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					3,116,390.17	975,861.00	2,140,529.17	
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N							2,140,529.17	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.31% STATE SHARE % = 68.69%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.31% STATE SHARE % = 68.69%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					3,191,532.46			

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